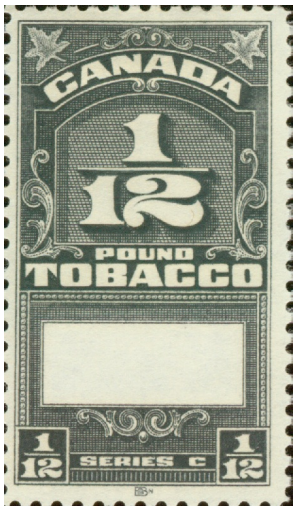
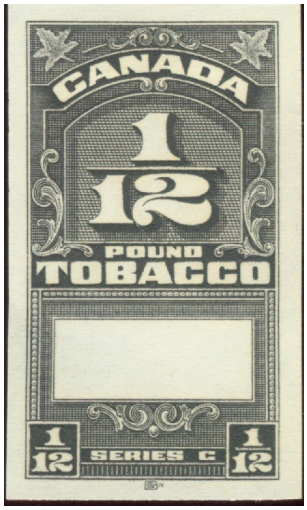
--- 1/12th Pound - Pouch Tobacco Stamps - 1935-64 ---

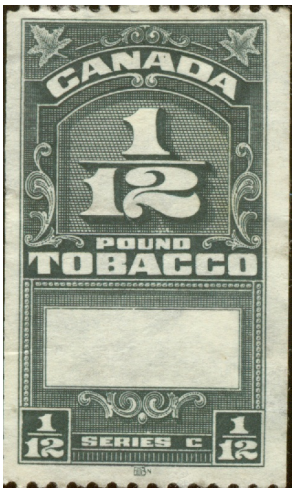
As indicated by its hidden letters “E-M”, the 1/12th pound stamp was one of the original pouch tobacco stamps from 1935. On February 17th 1939, BABN reported that a plate contained 150 stamps – probably 15 x 10 impressions. Lee Brandom does not list RN-15 - which was only used by “Tuckett Tobacco.”



RN-14 - perforated 11



RN-16 - imperforate



RN-15 - perf 11 x imperf

Prior to the First Wartime Budget of September 13th 1939 the *excise duty* on manufactured tobacco was 20¢ per pound. In the cancellation collection, “Imperial Tobacco,” Granby, is first noted as using **RN-14** in October 1937.

RN-14 - 1/12th pound, perf 11, coded **1-23-D / AHD** by “Imperial Tobacco,” Granby, in October 1937

[RN-14]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	---	---	---	---
1936	---	---	---	---	---	---	---	---	---	---	---	---
1937	---	---	---	---	---	---	---	---	---	**AHD**	---	**CHD**
1938	---	---	---	---	---	---	---	---	---	---	---	---

When the 2nd Wartime Budget of June 1940 increased the *excise duty* on manufactured tobacco from 25¢ to 35¢ "Imperial Tobacco" resumed production of the 1/12th pound pouch.

RN-14 - 1/12th pound, perf 11, coded **1-23D / ALA** by "Imperial Tobacco," Granby, in January 1941

[RN-14]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	**CKD**
1941	**ALA**	---	---	---	**BLB**	**CLB**	**ALC**	---	---	---	**BLD**	---
1942	**AMA**	---	---	---	---	**CMB**	---	---	---	---	---	---

When the Budget of June 1942, while maintaining the excise duty at 35¢ per pound, imposed an added excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco "Imperial Tobacco," Granby, surcharged their *on-hand* sheets of RN-14 with a 3 and 2 mm. two line red Gothic **2¢ / EXCISE TAX** as **RN-68**.

RN-68 - 1/12th pound, perf 11, surcharged **2¢ / EXCISE TAX** by "Imperial Tobacco," Granby, for the June 1942 Budget

---

At the same time BABN surcharged RN-14 with the three line 6 and 3 mm. red Gothic **2c. / EXCISE / TAX** as **RN-135**.

RN-135 - 1/12th pound, perf 11, surcharged **2c. / EXCISE / TAX** by BABN for the June 1942 Budget, coded **1-23D / CMD** by "Imperial Tobacco," Granby, in December 1942

[RN-135]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	**BMD**	**CMD**
1943	---	---	---	---	---	---	---	---	---	---	---	---

When the Budget of March 1943 doubled the *excise tax* to 2¢ per ounce (or fraction thereof) "Imperial Tobacco," Granby, re-surcharged their on-hand sheets of RN-135 with a 7 mm. Gothic deep blue **4c.** over an 11 x 4 mm. killer blue slug as the company provisional **RN-148**.

RN-148 - RN-135 re-surcharged with a 7 mm deep blue **4c.** and an 11 x 4 mm. killer slug, one-time coded **1-23D / COA** by "Imperial Tobacco," Granby, in March 1943

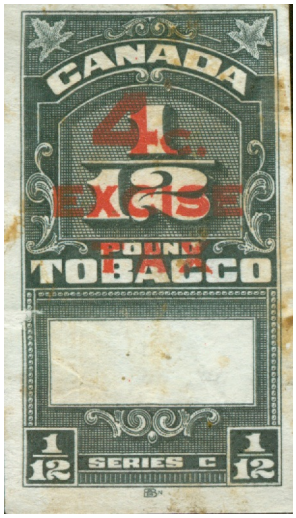
[RN-148]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	**COA**	**AOB**	---	---	---	---	---	---	---	---

At the same time for the Budget of March 1943 BABN re-surcharged sheets of RN-135 with a 7 mm. dark blue Gothic **4c.** as **RN-196**. The cancellation collection ***does not contain*** a copy used by "Imperial Tobacco," Granby, which apparently stopped production of the 1/12th pound pouch. The illustrated copy was used by "Tuckett Tobacco", their affiliate in Hamilton, Ontario.

RN-196 - RN-135 re-surcharged with a 7 mm deep blue **4c.** and an 11 x 4 mm. killer slug, one-time coded **1-18-E / AOB** by Tuckett Tobacco, Hamilton , in April 1943

For general distribution under the Budget of March 1943, BABN surcharged RN-14 with their usual three line red Gothic **4c. / EXCISE / TAX** as **RN-206**. The collection ***does not contain*** a copy - **WANTED!**

It does, however, contain a copy of **RN-207**, the March 1943 BABN red surcharge on the ***imperforate*** RN-16. This was not cancelled by Imperial Tobacco.



RN-207 - RN-16 surcharged **4c. / EXCISE / TAX** by BABN for the March 1943 Budget

---

With the total 1943 taxes, the 1/12th pound pouch was not an economically viable item and production stopped, until it revived in 1948 using the now surcharge-free **RN-14**. In 1947 the requirement to print the *excise tax* on the stamp was rescinded, although all the taxes remained unchanged.

RN-14 - 1/12th pound, perf 11, coded **1- 23D / BAC** by "Imperial Tobacco," Granby, in August 1948

[RN-14]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1948	---	---	---	---	---	---	---	**BAC**	**CAC**	---	---	---
1949	**ABA**	**BBA**	**CBA**	**ABB**	**BBB**	**CBB**	---	**BBC**	**CBC**	**ABD**	**BBD**	**CBD**
1950	---	**BCA**	**CCA**	**ACB**	**BCB**	**CCB**	**ACC**	**BCC**	---	**ACD**	---	---
1951	**ADA**	**BDA**	**CDA**	---	---	---	---	---	---	---	---	---

---

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 1-23D \ 1-12th pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 24th 2013, JBH